

38th ANNUAL DLA GOVERNMENT AUDIT WORKSHOP
Ramkota River Center Convention Center
Pierre, South Dakota
May 21, 22 and 23, 2012

May 21, 2012 Tentative Schedule:

7:15 a.m. Workshop Registration

8:00 **Schools – A good place to Steal: Dennis Dycus, CPA, CFE, CGFM (Gallery B and C)**

Mr. Dycus has spent the last 37 years overseeing the audits of all forms of local government in the State of Tennessee, including cities, towns, utility districts, school activity and cafeteria funds, housing authorities, quasi-governmental entities and certain not-for-profit organizations. He has conducted over 400 investigations relating to fraud, waste and abuse in which millions of dollars of public funds were discovered lost due to fraud. Many cases were successfully prosecuted resulting in a substantial recovery of funds.

Mr. Dycus was selected the 2010 ACFE Speaker of the Year

10:00 **Fraud in Public Utilities**

11:50 Lunch

1:00 p.m. **Some of My Favorite Frauds and How They Occurred**

3:00 **Check Fraud – The Easy Crime**

4:00 **Asset Misappropriation Schemes**

5:00 Social hour – camaraderie, cash bar, and finger food

May 22, 2012

7:15 a.m. Breakfast

8:00 **Walkin', Talkin', Lookin' and Listenin' (Things That Most Auditors Don't Do Well) – Gallery B and C**

10:00 **Auditing for Fraud**

This presentation answers the questions: How do you go about auditing for fraud and what does fraud look like? Practical procedures based on years of experience are emphasized rather than a theoretical approach.

Noon Lunch

1:00 p.m. **Auditing for Fraud "Continued"**

- 5:00 On-your-own evening activity possibilities:
- Bicycle/walking path from just south-west of the Ramkota Inn to Farm Island, also going west across the Missouri River Bridge, and then out to the Oahe Dam.
 - Water slide and swim at the city indoor pool attached to the YMCA (small fee).
 - Golf (green fees)

May 23, 2012

- 7:15 a.m. Breakfast
- 8:00 The Department of Education will provide an update from the 2012 Legislative Session and other information relevant to your audit work.
- 10:00 The Department of Legislative Audit will discuss AICPA changes to Opinion Letters, SAS 118-125, recent GASB updates and the audit planning process.
- 12:00 Conference ends